

CRS Report for Congress

Federal Agency Performance and Accountability Reports (PARs): Content and Access

January 17, 2007

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Prepared for Members and
Committees of Congress

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Summary

Federal departments and agencies are required to submit annual Performance and Accountability Reports (PARs) to the Office of Management and Budget (OMB). The PAR summarizes significant financial data, including financial highlights, annual financial statements, performance metrics and results, and management control practices and initiatives. Some departments and agencies include data on how they are addressing the President's Management Agenda and results of program evaluations required by the Government Performance and Results Act of 1993 (GPRA; P.L. 103-62).

The financial and performance information reported in the PARs enables the President, Congress, and the public to assess the performance of an agency relative to its mission and to demonstrate accountability. Copies of the final reports must be provided to the Speaker of the House of Representatives, the President and the President pro tempore of the Senate, the chairmen and ranking minority member of the Senate Committee on Homeland Security and Government Affairs and the House Committee on Government Reform, and the chairmen and ranking minority member of the budget committees, relevant authorization and oversight committees, and appropriation subcommittees.

Various financial management improvement laws have established annual reporting requirements for federal departments and agencies. The Reports Consolidation Act of 2000 (P.L. 106-531) permits agencies to submit combined reports in fulfillment of statutory requirements for financial and performance management information.

Executive agencies post their PARs, both current and some retrospective, on their public websites. A recent workgroup report of the National Academy of Public Administration recommended that OMB provide a single website where all agency Performance Accountability Reports can be made accessible to the public. The 110th Congress may consider legislation to create such a website.

This report will be updated as necessary.

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Federal Agency Performance and Accountability Reports (PARs): Content and Access

Background

Each federal department and agency is required to submit an annual Performance and Accountability Report (PAR) to the Office of Management and Budget (OMB) and to Congress. The PAR summarizes significant financial data, including financial highlights, annual financial statements, performance metrics and results, and management control practices and initiatives. Some departments and agencies include data on how they are addressing the President's Management Agenda and results of program evaluations required by the Government Performance and Results Act of 1993 (GPRA; P.L. 103-62).¹

The financial and performance information reported in the PARs enables the President, the Congress, and the public to assess the performance of an agency relative to its mission, and to demonstrate accountability. Copies of the final reports must be provided to the Speaker of the House of Representatives, the President and the President pro tempore of the Senate, the chairmen and ranking minority member of the Senate Committee on Homeland Security and Government Affairs and the House Committee on Government Reform, and the chairmen and ranking minority member of the budget committees, relevant authorization and oversight committees, and appropriation subcommittees.²

Various financial management improvement laws have established annual reporting requirements for federal departments and agencies. The Chief Financial Officers Act of 1990 (CFO; P.L. 101 — 576), as amended by the Government Management Reform Act of 1994 (GMRA; P.L. 103 — 356), requires 24 major agencies and departments to prepare and submit audited financial statements. The Accountability of Tax Dollars Act of 2002 (ATDA; P.L. 107 — 289), extends the annual audited financial statements requirement to almost every executive branch agency and commission. GRPA, among its many provisions, calls for submission of

¹ National Academy of Public Administration (NAPA). *Moving From Scorekeeper to Strategic Partner: Improving Financial Management in the Federal Government*. A Report by a Workgroup of NAPA, October 2005, p. 21. Report available full-text on website at [http://www.napawash.org/about_academy/Financial_Management_Report.pdf], last visited January 14, 2007.

² Office of Management and Budget, Circular A-136, *Financial Reporting Requirements*, revised July 24, 2006, p. 1, at [http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2006.pdf], visited January 17, 2007.

annual performance reports (APRs). The Improper Payments Information Act (IPIA, P.L. 107-300) also establishes new reporting requirements for departments and agencies.³

A memorandum from the OMB director regarding requirements of ATDA listed 78 executive agencies and commissions now subject to coverage (in addition to the original 24 CFO agencies).⁴ In the same memorandum, the director noted that all covered agencies will be subject to the provisions of OMB Bulletin 01-09 *Form and Content of Agency Financial Statements* which requires them to consolidate their audited financial statements and other financial performance reports into combined performance and accountability reports; and accelerates the deadlines for submission to November 15, just six weeks after the close of the fiscal year.⁵

The Reports Consolidation Act of 2000 (P.L. 106-531) permits agencies to submit combined reports in fulfillment of statutory requirements for financial and performance management information. These reports are called performance and accountability reports or PARs. OMB issued a revised version of Circular A-136, *Form and Content of the Performance and Accountability Report (PAR)*, on July 26, 2006. PARs now contain the annual audited financial statements, the annual performance reports under GPRA, data on improper payments in compliance with the IPIA, as well as other mandated reports, such as agencies' assurances on internal controls, accountability reports by agency heads, and Inspector Generals' assessments of their agencies most serious management and performance challenges.

Executive agencies post their PARs, both current and some retrospective, on their public websites. Links to the 24 major executive agencies reports are also put up by the Chief Financial Officers Council at its website, [http://www.cfoc.gov/documents/cfo_apar.htm], although these may not always be up-to-date.⁶ A recent workgroup report of the National Academy of Public Administration (NAPA) recommended that OMB itself "provide a single website where all agency Performance Accountability Reports can be linked,"⁷ accessible to the public. OMB currently maintains an internal staff website of PAR reports submitted by departments and agencies.⁸

³ For a legislative history of these laws, see CRS Report RL31965 *Financial Management in the Federal Government: Efforts to Improve Performance*, by Virginia A. McMurtry.

⁴ OMB, "Requirements of the Accountability of Tax Dollars Act of 2002," Memorandum for Heads of Selected Executive Agencies from Mitchell E. Daniels, Jr., Dec. 6, 2002.

⁵ OMB, *Form and Content of Agency Financial Statements*, Bulletin No. 01-09, Sept. 25, 2001, [<https://www.whitehouse.gov/omb/bulletins/b01-09.html>], last visited Jan. 17, 2007.

⁶ However, as of January 17, 2007, only 2005 reports have been posted, even though 2006 reports are available at department and agency websites.

⁷ NAPA, loc. cit.

⁸ Received via email from Hai M. "Gil" Tran, OMB Office of Federal Financial Management, Jan. 1, 2007.

Performance and Accountability Reports (PARs): OMB Guidelines and Requirements

Performance and Accountability Reports are prepared in accordance with OMB guidelines outlined in Circular A-136 *Financial Reporting Requirements* [http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2006.pdf]. The Circular establishes “a central point of reference for all Federal financial reporting guidance for Executive Branch departments, agencies, and entities required to submit audited financial statements, interim financial statements, and Performance and Accountability Reports (PAR).”⁹

Agencies must submit their PARs to OMB and the Congress no later than 45 days after the end of the fiscal year, or November 15. In addition, ten working days before issuing the final PAR, agencies must submit a draft of the PAR, including all sections, to OMB’s Office of Federal Financial Management (OFFM) and the appropriate Resource Management Office (RMO).

The draft and final reports (i.e., PARs, Annual Management Reports, etc.) must be submitted electronically in a PDF format or specified website location (preferred). Department and agency chief financial officers are required to submit the final PARs (and Annual Management Reports for Government Corporations) to OMB’s Office of Federal Financial Management (OFFM) and appropriate OMB Resource Management Office (RMO), Treasury (Main), Financial Management Service (FMS), and the Government Accountability Office (GAO). Electronic addresses of “Contacts for Submission of PARs and Annual Management Reports” are given in the OMB Circular.¹⁰ To be considered final, the electronic files must include all required signatures. In addition, four hard copies of the PAR should be provided to OMB as soon as they are available.¹¹ OMB Circular A-136 includes the following:

- Section I is an overview of OMB Circular A-136 and covers a range of general information such as due dates, superseded guidance, and summary of significant changes.
- Section II defines format, content, and instructions for preparing the PAR.
- Section III provides general guidance for a PAR Highlights Document that should summarize and emphasize the more important aspects of the PAR.
- Section IV provides guidance on the interim unaudited financial statements and variance analysis required to be submitted to OMB on a quarterly basis.

⁹ Office of Management and Budget, Circular A-136, Revised July 24, 2006, p. 1, [http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2006.pdf], visited Jan. 17, 2007.

¹⁰ *Ibid.*, p. 6.

¹¹ *Ibid.*, p. 5.

- Section V provides guidance on the data that is required to be submitted to the Department of the Treasury for the preparation of the *Financial Report of the United States Government*.

Performance and Accountability Report Format

The required format for PARs outlined in OMB Circular A-136 consists of

- Agency Head Message;
- Management’s Discussion and Analysis;
- Performance Section;
- Financial Section;
- Other Accompanying Information (often appearing as Appendices).

Agency Head Message

A dated transmittal letter signed by the agency head should be located at the beginning of the report. It must include a brief message from the agency head highlighting:

- Agency’s mission, goals and accomplishments upholding the mission; and
- An assessment of whether financial and performance data in the report are reliable and complete, identifying material internal control weaknesses and actions the agency is taking to resolve them.

PAR Section 1: Management’s Discussion and Analysis. The PAR Management’s Discussion and Analysis (MD&A) is an overview of the financial and performance results. It should be concise and readable to a non-technical audience.

PAR Section 2: Performance Section.

- The annual program performance information submitted should contain all of the required elements for the Annual Performance Report “as specified in OMB Circular A-11, Part 6, Preparation and Submission of Strategic Plans, Annual Performance Plans, and Annual Program Performance Reports,” as amended.¹²
- In developing the MD&A, “preparers should draw from this section to provide an overview of the most significant performance results.”¹³

PAR Section 3: Financial Section. Section 3 includes (A) a chief financial officer’s letter, listing “Form and Content of PAR Sections;” and briefly summarizing:

- Planned time frames for correcting audit weaknesses and noncompliance;
- Major impediments to correcting audit weaknesses and noncompliance; and

¹² Ibid., p. 13.

¹³ Idem.

- Progress made in correcting previously reported problems.

The section also contains (B) Auditor's Report; and (C) Financial Statements and Notes.

PAR Section 4: Other Accompanying Information. Other accompanying information could include performance measures, revenue foregone, and management challenges. Agency PARs sometimes use the header "Other Accompanying Information;" or may include additional submissions in appendices; or may have both.

Recommendations for PAR Improvement

At the request of the Chair of the House Subcommittee on Government Management, Finance and Accountability, a National Academy of Public Administration (NAPA) workgroup examined ways to strengthen the financial management of the federal government and recommended potential reforms. The NAPA report, *Moving From Scorekeeper to Strategic Partner: Improving Financial Management in the Federal Government*, was published in October 2006.¹⁴ Section Two p. 21, briefly assesses goals of PARs and observes that many PARs "have grown prohibitively large and excessively detailed."

To increase PARs effectiveness, the NAPA workgroup recommends that OMB issue additional guidelines on PAR's length and level of detail, and consider better ways to streamline information currently in PARs. Among the workgroup's conclusions and recommendations, OMB should:

- Consider that PARs provide more integrated information, such as cost of specific programs related to amount spent on achieving results;
- Consider that PARs include an additional chart that compares final budgetary expenditures with congressional appropriations. Exact contents of such a chart should be spelled out; for example, should other forms of budgetary resources, such as contract authority, borrowing authority, and spending authority be included from offsetting receipts? In current standard PARs, this information is not easily discernible; and
- Make access to all PARs available through a single online website.

¹⁴ Report posted on National Academy of Public Administration website at [http://www.napawash.org/about_academy/Financial_Management_Report.pdf], visited Jan. 14, 2007.

Availability of Performance and Accountability Reports

Departments and agencies post current and some retrospective PARs on their websites, and FY2006 reports were available online shortly after their submission to OMB in November 2006. OMB, as recipient of these reports in electronic format, maintains an internal website of all current Performance and Accountability Reports submitted, but the site is not available to the public (as NAPA recommends). In addition, the U.S. Chief Financial Officers Council, an organization of the CFOs and Deputy CFOs of the largest federal agencies, and senior officials of OMB and the Department of the Treasury, purports to “link to the most recent” PARs on its website at [http://cfo.gov/documents/cfo_apar.htm]; although as of January 15, 2007, only 2005 reports were posted.

Table 1 below indicates website location of latest (FY2006) PARs for the 24 major departments and agencies; whether earlier reports are also posted; and whether additional accompanying information is included, as permitted under Section 4 of the OMB prescribed PAR format.

Table 1. Performance and Accountability Reports

Agency Name	FY2006 and Earlier PARs	Other Accompanying Information/Appendices ^a
Department of Agriculture (USDA)	[http://www.usda.gov/ocfo/usdarpt/usdarpt.htm] <i>Earlier</i> [http://www.ocfo.usda.gov/reports/index.htm]	Appendix A - Management Challenges Appendix B - Improper Payment and Recovery Audit Details Appendix C - Table of Exhibits Appendix D - Acronyms
Department of Commerce (DOC)	[http://www.osec.doc.gov/bmi/budget/FY06PARlink.htm] <i>Includes links to earlier reports.</i>	Appendix A: Performance and Resource Tables Appendix B: Performance Goals and Measures that Have Been Discontinued or Changed Appendix C: Improper Payments Information Act (IPIA) Reporting Details Appendix D: Glossary of Acronyms Additional Information: DOC Strategic Plan, Annual Performance Plans and Report
Department of Defense (DOD)	[http://www.dod.mil/comptroller/par/] <i>Includes links to earlier reports.</i>	Management Assurance Details Auditor-Identified Financial Statement Weaknesses Inspector General's Summary of Management and Performance Challenges Government Accountability Office High-Risk Areas Management's Response to Auditor Challenges Improper Payments Information Act Reporting Details Funds Managed by the Department for the Executive Office of the President
Department of Education (ED)	[http://www.ed.gov/about/reports/annual/2006report/index.html] <i>Earlier</i> [http://www.ed.gov/about/reports/annual/index.html?src=ln]	Glossary of Acronyms Program Performance Report (Not Audited)
Department of Energy (DOE)	[http://www.cfo.doe.gov/progliaison/2006finalpar2.pdf] <i>Earlier</i> [http://www.cfo.doe.gov/cf1-2/arindex.htm]	Inspector General's Management and Performance Challenges Improper Payments Information Act Reporting Details Other Statutory Reporting - Management's Response to Audit Reports Glossary of Acronyms

Agency Name	FY2006 and Earlier PARs	Other Accompanying Information/Appendices ^a
Department of Health and Human Services (HHS)	[http://www.hhs.gov/of/library/par06/pdfmenu/] <i>Earlier</i> [http://www.hhs.gov/of/reports/account/]	Top Management and Performance Challenges Improper Payments Information Act Report Other Financial Information FMFIA Information
Department of Homeland Security (DHS)	[http://www.dhs.gov/xabout/budget/editorial_0430.shtm] <i>Includes links to earlier reports.</i>	Tax Burden / Tax Gap Improper Payments Information Act (IPIA) Reporting Details Major Management Challenges Facing the Department of Homeland Security Management's Response to the Office of the Inspector General's Report on Major Management Challenges Facing the Department of Homeland Security Effects of Hurricanes Katrina and Rita Appendix A — References and Resources Appendix B — List of Department Websites Appendix C — Glossary of Acronyms and Abbreviations
Department Housing and Urban Development (HUD)	[http://www.hud.gov/offices/cfo/reports/2006/2006par.pdf] <i>Earlier</i> [http://www.hud.gov/offices/cfo/reports/cforept.cfm]	Management and Performance Challenges Inspector General's Summary of Management and Performance Challenges Improper Payments Information Act Reporting Details HUD Assisted Housing Units by Program Compliance Status of Financial Management Systems Role of Program Evaluations and Research Studies in Assessing Program Performance
Department of the Interior (DOI)	[http://www.doi.gov/pfm/par/par2006/] <i>Earlier</i> [http://www.doi.gov/pfm/deptrept.html]	Appendices Appendix A: Improper Payments Information Act Appendix B: Summary of Major Management Challenges Facing Interior (OIG) Appendix C: Organization Chart Appendix D: Glossary of Acronyms

Agency Name	FY2006 and Earlier PARs	Other Accompanying Information/Appendices ^a
Department of Justice (DOJ)	<p>[http://www.usdoj.gov/ag/annualreports/pr2006/TableofContents.htm] <i>Earlier</i> [http://www.usdoj.gov/05publications/05_5.html]</p>	<p>Management Section: Overview President’s Management Agenda (PMA) OMB’s Program Assessment Rating Tool (PART) Office of the Inspector General’s Top Management and Performance Challenges in the Department of Justice Department of Justice Management’s Response to the Office of the Inspector General’s Top Management and Performance Challenges FMFIA Corrective Action Plans Appendices (A) Office of the Inspector General, Audit Division Analysis and Summary of Actions Necessary to Close the Report (B) Department of Justice Financial Structure (C) Improper Payments Information Act Reporting Details (D) FY2006 Financial Management Status Report and Five-Year Plan Summary (E) Major Program Evaluations Completed During FY2006 (F) Intellectual Property Report — FY2006 (G) Acronyms (H) Department Component Websites</p>

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Agency Name	FY2006 and Earlier PARs	Other Accompanying Information/Appendices ^a
Department of Labor (DOL)	[http://www.dol.gov/_sec/media/reports/annual2006/] <i>Earlier</i> [http://www.dol.gov/_sec/media/reports/]	Appendices 1. Performance Goal Details 2. Significant FY2006 Audits and Evaluations 3. Improper Payments Information Act Reporting Details 4. Acronyms 5. Internet Links
Department of State (DOS)	[http://www.state.gov/s/d/rm/rls/perfrpt/2006/] <i>Earlier</i> [http://www.state.gov/s/d/rm/rls/perfrpt/]	Appendices Justifications for Excluded Indicators Department of State PART Assessment Ratings and Scores (2002-2006) Department of State Efficiency Measures: 2002-2005 PART Programs PART Summaries and Improvement Plans Glossary of Acronyms
Department of Transportation (DOT)	[http://www.dot.gov/perfacc2006/index.htm] <i>Earlier</i> [http://www.dot.gov/about_dot.html]	Performance Data Completeness and Reliability Details Inspector General's FY2007 Top Management Challenges FY2006 OMB PART Program for DOT Improper Payments Information Act (IPIA) Reporting Details
Department of the Treasury (Treas)	[http://www.ustreas.gov/offices/management/dcfo/accountability-reports/] <i>Includes links to earlier reports.</i>	Appendix A: Full Report of Treasury's FY2006 Performance Measures Appendix B: Completeness and Reliability of Performance Data Appendix C: Improper Payments Information Act and Recovery Act Appendix D: Management Challenges and Responses Appendix E: Material Weaknesses, Audit Follow-up, and Financial Systems Appendix F: Organizational Structure Appendix G: Program Assessment Rating Tool (PART) Appendix H: Glossary of Acronyms
Department of Veterans Affairs (VA)	[http://www.va.gov/budget/report/] <i>Includes links to earlier reports.</i>	Improper Payments Information Act Reporting Details Definitions List of Abbreviations and Acronyms Key Report Officials

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Agency Name	FY2006 and Earlier PARs	Other Accompanying Information/Appendices ^a
United States Agency for International Development (USAID)	[http://www.usaid.gov/policy/par06/] <i>Includes links to earlier reports.</i>	Justifications for Excluded Indicators Justifications are provided for indicators from the FY2006 Joint Performance Plan not included in the PAR's Joint Performance Section Abbreviations and Acronyms
Environmental Protection Agency (EPA)	[http://www.epa.gov/ocfo/finstatement/2006par/index.htm] <i>Earlier</i> [http://www.epa.gov/cfo/finstatement/apr.htm]	Appendix A - Program Evaluations Completed in FY2006 Appendix B - Data Quality Intro Appendix C - Public Access Appendix D - Acronyms
General Services Administration (GSA)	[http://www.gao.gov/new.items/d072sp.pdf] <i>Includes links to earlier reports.</i>	From the Inspector General Appendixes 1. Accomplishments and Other Contributions 2. GAO's Report on Personnel Flexibilities 3. GAO's FISMA Efforts
National Aeronautics and Space Administration (NASA)	[http://www.nasa.gov/pdf/163205main_FY_2006_NASA_PAR.pdf] <i>Earlier</i> [http://www.nasa.gov/about/budget/PAR_Reports.html]	Appendix A: Audit Follow-up Actions Appendix B: FY2005 Performance Improvement Plan Follow-up Appendix C: OMB Program Assessment Rating Tool (PART) Recommendations Appendix D: Source Information
Nuclear Regulatory Commission (NRC)	[http://www.nrc.gov/reading-rm/doc-collections/nuregs/staff/sr1542/v12/] <i>Earlier</i> [http://www.nrc.gov/reading-rm/doc-collections/nuregs/staff/sr1542/]	A. Inspector General's Assessment of the Most Serious Management and Performance Challenges Facing NRC B. Management Decisions and Final Actions on OIG Audit Recommendations C. Agreement States D. NRC Organization Chart as of September 30, 2005 E. Glossary of Acronyms

Agency Name	FY2006 and Earlier PARs	Other Accompanying Information/Appendices ^a
National Science Foundation (NSF)	[http://www.nsf.gov/publications/pub_summ.jsp?ods_key=par <i>Earlier</i> [http://www.nsf.gov/about/performance/reports.jsp]	Appendixes 1. Description of NSF Directorates and Management Offices 2. NSF Executive Staff and NSF Officers 3. National Science Board Members During FY2006 4. Additional Performance Assessment Information A. Schedule of Program Evaluations B. Table of External Evaluations C. IBM Performance Measurement Validation and Verification FY2006 Final Report - Executive Summary 5. Other Financial Reporting Information Debt Collection Improvement Act of 1996 Cash Management Improvement Act 6. Management Challenges A. Inspector General's Memorandum on FY2007 Management Challenges B. Director's Response to IG's Memo on Management Challenges and NSF Management Challenges for FY2006 7. Patents and Inventions Resulting from NSF Support 8. List of Acronyms
Office of Personnel Management (OPM)	[http://www.opm.gov/gpra/opmgpra/par2006/index.asp <i>Earlier</i> [http://www.opm.gov/gpra/opmgpra/]	Appendix A - Additional Performance Information Appendix B - Data Sources Appendix C - Acronyms and Abbreviations

Agency Name	FY2006 and Earlier PARs	Other Accompanying Information/Appendices ^a
Small Business Administration (SBA)	[http://www.sba.gov/aboutsba/budgetsplans/serv_abtsba_budgets_par2006.html] <i>Earlier</i> [http://www.sba.gov/aboutsba/budgetsplans/index.html]	Appendix 1 — Regional Performance Information and Success Stories Appendix 2 — Strategic Goals, Objectives and Outcomes Appendix 3 — Government Accountability Office Recommendations Appendix 4 — Office of the Inspector General Report on the Most Serious Management Challenges Appendix 5 — Agency Response to the OIG Management Challenges Appendix 6 — the SBA’s Actions in Response to OMB’s Part Evaluations Appendix 7 — Improper Payments Appendix 8 — SBA’s Internet Links Appendix 9 — Glossary of Acronyms and Abbreviations Appendix 10 — Discontinued Performance Indicators
Social Security Administration (SSA)	[http://www.ssa.gov/finance/] <i>Includes links to earlier reports.</i>	Improper Payments Information Act of 2002 Detailed Report Glossary and SSA Management and Board Members

Source: Table developed by the Congressional Research Service from Web addresses accessed on January 17, 2007.

a. Data in column “Other Accompanying Information/Appendices” is taken directly from Department and Agency PARs. For abbreviations, see listing at the end of this report, *Acronyms Used in OMB Circular A-136, Financial Reporting Requirements*.

Appendix. Acronyms Used in OMB Circular A-136, *Financial Reporting Requirements*

AAPC	Accounting and Auditing Policy Committee of the FASAB
ACSEC	Accounting Standards Executive Committee
AICPA	American Institute of Certified Public Accountants
ATB	Adjusted Trial Balance
ATDA	Accountability of Tax Dollars Act of 2002 (P.L. 107 — 289)
AU	Auditing and Attestation Standard
CFO	Chief Financial Officer
CFO	Chief Financial Officers Act of 1990 (P.L. 101 — 576),
CSRS	Civil Service Retirement System
CY	Current Year
FACTS I	Federal Agencies' Centralized Trial-balance System I
FACTS II	Federal Agencies' Centralized Trial-balance System II
FASAB	Federal Accounting Standards Advisory Board
FASB	Federal Accounting Standards Board
FBWT	Fund Balance with Treasury
FCRA	Federal Credit Reform Act (P.L. 101-508)
FDIC	Federal Deposit Insurance Corporation
FERS	Federal Employees' Retirement System
FFMIA	Federal Financial Management Improvement Act (P.L. 104-208)
FHA	Federal Housing Administration
FMFIA	Federal Managers Financial Integrity Act (P.L. 97-255)
FMS	Department of the Treasury Financial Management Service
FR	Financial Report of the United States Government
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAO	Government Accountability Office
GASB	Governmental Accounting Standards Board
GFRS	Government-wide Financial Report System
GMRA	Government Management Reform Act (P.L. 103 — 356)
GPRA	Government Performance and Results Act (P.L. 103 — 62)
HI	Hospital Insurance
IFCS	Intragovernmental Fiduciary Confirmation System
IG	Inspector General
IPIA	Improper Payments Information Act of 2002 (P.L. 107-300)
MD&A	Management's Discussion and Analysis
MRS	Military Retirement System
OAI	Other Accompanying Information
OASDI	Old-Age, Survivors, and Disability Insurance
OFFM	OMB Office of Federal Financial Management
OIG	Office of Inspector General
OMB	Office of Management and Budget
OPM	U.S. Office of Personnel Management
PAR	Performance and Accountability Report
PART	Program Assessment Rating Tool
PP&E	Property, Plant & Equipment
PY	Prior Year

Q&A	Questions & Answers
RMO	Resource Management Office
RSI	Required Supplementary Information
RSSI	Required Supplementary Stewardship Information
SAS	Statement on Auditing Standards
SBR	Statement of Budgetary Resources
SCA	Statement of Custodial Activity
SCNP	Statement of Changes in Net Position
SEC	Securities and Exchange Commission
SF	Standard Form
SFFAC	Statement of Federal Financial Accounting Concepts
SFFAS	Statement of Federal Financial Accounting Standards
SMI	Supplementary Medical Insurance
SNC	Statement of Net Cost
SOF	Statement of Financing
SOSI	Statement of Social Insurance
TCS	Treasury Combined Statement
TFM	Treasury Financial Manual
TR	Technical Release
Treasury	U.S. Department of the Treasury
TVA	Tennessee Valley Authority
UI	Unemployment Insurance
USSGL	U.S. Standard General Ledger